




Department of Energy

Washington, DC 20585

February 19, 2008

MEMORANDUM TO DISTRIBUTION

FROM: 
RICK LOYD, ACTING DIRECTOR
OFFICE OF FINANCE AND ACCOUNTING

SUBJECT: Procedures for FY 2008 Appropriation Recast (Transfer of Current Year Activity)

The FY 2008 Consolidated Appropriations Act, P.L. 110-161, established five new appropriation accounts; four new accounts for activities previously funded in the Energy Supply and Conservation appropriation account (89X0224) and a new Loan Guarantee appropriation account for the activities previously funded in the Departmental Administration appropriation account (89X0228). The Act also included several budget structure changes within and across appropriation accounts.

While the Department operated under the four FY 2008 Continuing Resolutions (CRs), the Approved Funding Programs and allotments were issued in the FY 2007 budget structure. Therefore, a recast is needed to transition to the new structure as appropriated.

Consistent with the Deputy Chief Financial Officer's January 16, 2008 memorandum, and to comply with legal requirements, we must recast all FY 2008 obligations, costs, and disbursements for non-reimbursable funds incurred in the old structure by the end of the fiscal year. The recast includes the entire Energy Supply and Conservation appropriation (excluding reimbursable work), loan guarantee activities under Departmental Administration, the Mixed Oxide Fuel Fabrication Facility (MOX) and the Pit Disassembly and Conversion Facility (PDCF) projects under Defense Nuclear Nonproliferation, legacy management and NNSA site activities under Defense Environmental Services, and activities associated with the HSS reorganization under Other Defense Activities (See Attachment 1). Attachment 1 contains three tabs: 1) Energy Supply and Conservation and the four new TAFS; 2) program direction and 3) all other areas.

Also mentioned in the January 16, 2008 memorandum is the handling of reimbursable work in Energy Supply and Conservation. As a point of clarification, any new reimbursable work orders or modifications to existing orders accepted in Energy Supply and Conservation as of March 1, 2008, will need to be recorded in a new Treasury Appropriation Fund Symbol (TAFS) with either a new or an existing WFO value. We are still in negotiations with OMB as to which TAFS will be used for this reimbursable activity.

The Department is currently working with OMB to develop a schedule to complete this recast of non-reimbursable funds. While the Department has until the end of the fiscal year to complete the recast, the goal of each field office should be to try and complete their portion of this recast



before their site implements the new procurement system (STRIPES), as the STRIPES process is still being developed. The goal of the Department is to fully complete the recast by June 30, 2008.

We will be holding monthly conference calls with the field to check on the progress of this recast. The calls will be scheduled for the second Wednesday of every month at 11:00 a.m. EST, beginning on March 12, 2008. Each field office should designate a point(s) of contact that can discuss the status of the recast steps for these calls. By March 1, 2008, please send an e-mail with the point(s) of contact's e-mail address and phone number to Bethany Williams (Bethany.williams@hq.doe.gov) and Janice Stull (Janice.stull@hq.doe.gov).

This FY 2008 recast will be handled differently than the FY 2006 recast of Energy Conservation (89X0215), Non-Defense Site Acceleration Completion (89X0250) and Defense Environmental Services (89X0249) because the deallotments and deapportionments will be processed through the regular AFP/allotment cycle rather than requiring manual General Ledger (GL) entries in STARS by the field offices or Headquarters.

The recast of payroll related CID's will be handled by EFASC. This process has already begun and is scheduled to be completed by the end of February.

The procedures to be followed for this recast and the responsible parties are detailed below.

IDENTIFICATION OF AMOUNTS TO BE RECAST:

1. Make sure that the obligation, cost and payment balances in the Purchase Order (PO) and Accounts Payable (AP) modules are in agreement with the corresponding balances in the GL module. **Field**
2. Run the "DOE Balances to be Recast by CID Report (CSV Output)" out of the STARS GL Inquiry responsibility to identify the commitments, obligations, costs and payments to be recast. On the Parameters screen, fill out the As of Period, Appropriation Year = 2008, the fund range you are recasting out of (for 89X0224, do not use a fund range, instead fill out the Parent Fund with "ESDIR"), and your allottee (See Attachment 2). **Field**
3. Determine the amount of allotments available to allocate and/or obligate in the new TAFS. The recast will have to be completed in stages: recast out of the old TAFS only the amount that you can immediately obligate in the new TAFS. You can use the DOE Status of Funding by Program Parent Report, found in the GL Inquiry responsibility, to identify these amounts. **Field**
4. Deallocate any allocations in the old TAFS that have not been committed and/or obligated. You can use the DOE Status of Funding by Program Parent Report, found in the GL Inquiry responsibility, to identify these amounts. **Field**

RECAST STEPS:

The following steps can be completed in any order that will allow your entries to pass funds check. Please note that the obligations must be recorded in the new TAFS before zero-pays can be completed. We recommend that you begin by recasting the CID's with only uncosted

obligations balances. It is very important that all steps (except those being performed by Budget FDCT) be completed in the same month.

5. Using the attached zero-pay guidance, depay any payments identified in Step #2 (See Attachment 3). The obligation must be recorded in the new TAFS before the zero-pay can be completed. It is preferred that zero-pay entries be completed the same day they are started, but they **must** be completed the same month they are started. Any zero-pays being submitted to EFASC for processing must be submitted before the last five workdays of the month to allow time for the rest of the recast steps to be completed before the end of the month. Certain zero-pays may also be recorded in the VIAS system as long as the obligation has been recorded in the new TAFS. **Field/EFASC**
6. Decost any costed obligations identified in Step #2. This activity will need to come through the necessary interfaces (i.e. IC interface) or be done by the appropriate field office or EFASC. **Field/EFASC**
7. Deobligate any uncosted obligations identified in Step #2, and any decosted balances from Step #6. This activity will need to be performed at the field office with the uncosted obligation balances. **Field**
8. Decommit, as applicable, any balances that have been committed in the old TAFS. Commitments/decommitments will be required when the STRIPES system is implemented. The STRIPES procedures are forthcoming. **Field/Procurement?**
9. Deallocate all deobligated and/or decommitted balances from the old TAFS. This activity will need to be performed at the field office, by either the field budget system (FCDS or BEARS) or by using ADI spreadsheets. **Field/OFO**
10. Submit a certification for Budget FDCT to withdraw the funds. **Field/OFO**
11. The funds will be withdrawn (deallotted) from the old TAFS via the normal AFP/allotment process. **Budget FDCT**
12. The funds will be deapportioned from the old TAFS via the FDS-to-STARs interface. **Budget FDCT**
13. The appropriations will be removed from the old TAFS via entries in the FV module. **Budget FDCT**
14. The funds will be reappropriated in the new TAFS via entries in the FV module. **Budget FDCT**
15. The funds will be apportioned in the new TAFS via the FDS-to-STARs interface. **Budget FDCT**
16. The funds will be reissued (allotted) to the field in the new TAFS via the normal AFP/allotment process. **Budget FDCT**
17. Allocations will be processed by the field offices through either the field budget systems (FCDS or BEARS) or ADI spreadsheets to match the AFP. **Field/OFO**
18. Commit, as applicable, in the new TAFS to cover the open obligations that existed in the old TAFS before the recast began. Commitments will be required when the STRIPES system is implemented. The STRIPES procedures are forthcoming. **Field/Procurement?**
19. Obligations will be recorded by the field offices in the new TAFS to cover the open obligations that existed in the old TAFS before the recast began. (The field office should not have to wait for the new AFP to begin obligating, as they were only to recast from the old TAFS what they had available to immediately obligate in the new TAFS)

(Step #3). **The PO number (CID) on the obligation in the new TAFS must exactly match the PO number from the old TAFS. If the PO number needs to change for whatever reason in the new TAFS, follow the existing routine procedures for recording deobligations. Additionally, if entries have already been recorded where the PO numbers do not match between TAFS, correcting entries must be made to clear this problem. Field**

20. If balances in the old TAFS were decosted, costs will be recorded by the field offices in the new TAFS to cover the unpaid costs that existed in the old TAFS before the recast began. **Field**
21. If balances in the old TAFS were depaid, payments will need to be recorded in the new TAFS (See Attachment 3) to cover the payments that existed in the old TAFS before the recast began. Obligations must be available in the new TAFS before zero-pay entries can be completed. **Field/OFO**
22. It is imperative that any commitments, obligations, costs or payments removed from the old TAFS are recorded in the new TAFS within the same month. If all of these steps do not occur within the same month, budgetary reporting (such as the SF-133 (Report on Budget Execution), the FACTS II, the Statement of Budgetary Resources, and the TFS 2108 (Year-End Closing Statement)) will be incomplete and incorrect.
23. Repeat Steps 1-22 as necessary until all balances have been recast into the new TAFS.

As mentioned previously, please make sure that all steps (except those being performed by Budget FDCT) associated with the recast out of the old TAFS and into the new TAFS are completed in the same fiscal month. Field offices should try to complete their recasts before their site implements the new procurement system (STRIPES). Our goal is to have all recasts of FY 2008 non-reimbursable balances completed no later than June 30, 2008.

Any questions related to this FY 2008 recast should be directed to Bonnie Giampietro (301) 903-1651, in the Office of Budget, Funds Distribution and Control Team, or Barbara Harbell (301) 903-3774 or Bethany Williams (301) 903-9715 in the Office of Finance and Oversight.

Attachments

cc:

Owen Barwell, CF-2
Bonnie Giampietro, CF-32
Barbara Harbell, CF-12
Bethany Williams, CF-12
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